



2012 Clerk-Treasurer's Conference

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June 2012



Topics to Discuss

- 2012 Updates
- Outlook for 2013
- Budget Process Issues
 - Problem Areas Last Year
- New Legislation
- 2013 Budget Calendar
- Questions and Answers



2012 Updates

- **Budget Status**
 - 4 counties certified AV's by Aug 1st
 - 50 Budget Orders issued by Feb 15th deadline
 - 91 counties with tax bills due on time
- **2013 Reassessment**
- **Revised Budget Calendar Memo** on web site
 - Several deadlines and due dates have changed
- **Budget Workshops scheduled for July/August**
 - Objective is to leave Workshop with a copy of the advertisement



2012 Reminder

- **TIF Disclosure of Contractual Obligation**
 - Deadline for RDC's to declare surplus or deficit in TIF accounts is July 13th
 - A surplus declaration is used to determine if excess AV can be returned to the civil taxing units as tax base
 - When a deficit is declared, the declaration is necessary to qualify for TIR rate and levy
 - Public hearing is necessary before a TIR or special assessment can be imposed or before the base assessed value is reduced and added to incremental AV
- IC 6-1.1-21.2-12



2012 Budget Process Issues

- **Major Problems:**

- Advertisements not timely
- Budgets not submitted to fiscal body on time for recommendation
- Budget amounts not copied from advertised to adopted column
- Form 4 certifying adoption of zero budget and zero tax rate and levy
- Form 4 not signed with vote indicated
- Public hearing either not timely or not properly advertised
- Problems with adoption meeting, especially if the budget was submitted for “binding” recommendation



2012 Budget Process Issues

- **Budget Advertisements:**

- ***New!*** - Last day for first advertisement is now Sept. 13th
- ***New!*** -Last day for 2nd advertisement is Sept 20th
- Must be a minimum of ten (10) days between the first advertisement and the public hearing
- Advertisement must include the date of the public hearing and the location
- Also include the adoption meeting day, time, and place
- Must be a minimum of ten (10) days between public hearing and adoption meeting
- Include each budgeted fund appropriations, proposed tax levy, amount excessive levy for appeal and the current levy for each fund
- Gateway will print the advertisement (Form 3)



2012 Budget Process Issues

- **Budget Recommendations:**
 - ***New!*** Last day to submit to fiscal body is **Aug. 31st**. This is now the same day to submit for both a non-binding recommendation or binding (adoption).
 - ***New!*** **October 1st** is last day for fiscal body to complete review and issue recommendation.
 - County council review is to compare increases of budgets, levies, and rates to all other units in the county.
 - Also compares to the AVGQ of the county and state-wide average



2012 Budget Process Issues

- **Form 4**

- Form 4 is the certification of the total budget, total tax levy and total tax rate of all funds approved by the fiscal body.
- Form 4 is signed by the members of the fiscal body indicating how they voted certifying the amounts that were approved.
- Form 4 automatically totals the amounts from the other forms after they were copied into the approved columns.
- Some Form 4's certified zero's as adopted if the amounts were not copied from the advertised column to the adopted column and then the forms were signed.



Budget Form 4B Review

- Form 4B is designed to calculate cash flows over an **18 month period** ending with a tax levy and rate
- Divided into **four sections**:
 1. Appropriations – Lines 1 through 5
 2. Revenues – Lines 6 through 9
 3. Amounts raised by property tax levy – Lines 10 through 16
 4. Net Tax Rate – Line 17

Formula: **Tax Rate = Levy/Net Assessed Value**



New Legislation

- **SEA 107**

- Amends IC 36-4-7-3 effective July 1, 2012 changing the deadline for adoption of salary ordinances. Requires a second or third class city to adopt a salary ordinance not later than November 1 (rather than September 30) for the ensuing budget year.

- **SEA 115**

- Changes population parameters in various statutes to reflect population according to 2010 census.



New Legislation

- **SEA 307**
 - Amends IC 36-8-19-6 effective upon passage. Requires 3 public hearings by legislative bodies before adopting the resolutions/ordinances to form a fire territory. First hearing must be at least 30 days before adoption. Requires various pieces of information to be disclosed before adoption, including estimated tax rate, tax levy, budget, service levels, boundaries and other information to be disclosed. Adoption must be approved before April 1st.



New Legislation

- **HEA 1005**
 - **Mandatory Adoption of Anti-Nepotism Policy**
 - Creates a new statute at IC 36-1-20.2 establishing minimum requirements for the adoption of a policy regarding the employment of relatives by a “unit”
 - “Unit” refers to a county, city, town, or township
 - The units executive must file a copy of the annual certified adopted policy with the State Board of Accounts
 - If SBOA finds a unit has not adopted such a policy, it must notify the DLGF and the DLGF cannot approve the units budget or additional appropriations
 - Effective July 1, 2012



New Legislation

- **HEA 1072**

- Sect. 4 requires a political subdivision that enters into debt or a lease must report the issue to the DLGF within one month of the bond being issued or the lease is executed
- ***Sect. 5 requires unit to submit the report to the DLGF electronically or DLGF is not to approve an appropriation or property tax levy for the debt. DLGF may grant a “waiver” for good cause.***
- Sect. 6 Extends same requirement for leases.



New Legislation

- **HEA 1072**
 - Sect. 9 amends IC 5-11-13-1 to require each unit to provide ***annual compensation report*** to state board of accounts ***and*** include information if the unit offers ***health insurance plan, a pension, and other benefits*** to full and part time employees.
 - Sect. 23 amends IC 6-1.1-17-3 (effective Jan 1, 2013) to allow a fiscal body to publish the budget notice and ***changes the deadline for first publication to “before September 14 and second publication before September 21.”*** Political subdivision shall pay for the publishing of the notice.



New Legislation

- **HEA 1072**
 - Sect. 24 amends IC 6-1.1-17-3.5 effective July 1, 2012 to change the deadline for units* to file the budget, rates, and levies with the county fiscal body for non-binding recommendation to ***“before September 2”*** rather than 45 days before units fix their budget, rates, and levies. Units shall file the information in a manner prescribed by the DLGF. Also ***requires the county fiscal body to finish its work before October 2nd*** rather than 15 days before the budget is adopted.

*Schools with elected boards only file proposed rates and levies with the fiscal body.



New Legislation

- **HEA 1072**
 - Sect. 26 effective July 1, 2012, ***requires the DLGF to provide (1782) notice electronically to the units and for the units to respond to the DLGF electronically*** of any revisions, reduction or increase to a unit's budget, rates, and levies.
 - Sect. 28 amends IC 6-1.1-17-20.3 effective July 1, 2012 to require all libraries with appointed boards and the budget increases more than the assessed value growth quotient, the budget, rates, and levies of the library are submitted to the appropriate fiscal body for adoption.



New Legislation

- **HEA 1072**
 - Sect. 29 amends IC 6-1.1-18-5 effective July 1, 2012 to require fiscal body approval of additional appropriations for units* that have annual appropriations approved by their fiscal body before they can submit them to the DLGF. This applies to libraries when the additional appropriation causes the budget to exceed the AVGQ even though the original budget only received the non-binding recommendation.

* Includes schools with appointed boards.



New Legislation

- **HEA 1072**
 - Sect. 30 amends IC 6-1.1-18-12 effective on January 1, 2013 (taxes payable after 2012). This section changes the formula for calculating the maximum rate for a rate controlled fund, i.e. library capital project fund. Amends the three year average change in assessed value to be not less than zero..
 - Sec. 31 allows units with a cumulative or capital projects fund that was affected by the prior assessed value adjustment law as certified by the office of management and budget to request a loan from the state for the amount.



New Legislation

- **HEA 1072**
 - Sect. 35 amends IC 6-1.1-20.6-9.8 effective July 1, 2012 (enforced beginning 2013) and applies to debt service requirements paid by property tax. This section defines “**protected taxes**” as those exempted from circuit breaker credits. “**Unprotected taxes**” are subject to circuit breaker credits. Levies for debt service requirements are “protected.” Circuit breaker credits are to be allocated to other “unprotected” funds in proportion to the tax rates of all other unprotected funds.



New Legislation

- **HEA 1072**
 - Sect. 36 amends IC 6-1.1-20.6-10 effective July 1, 2012 and ***rescinds a units ability to transfer funds*** from other funds to a debt service fund affected by circuit breaker credits.
 - Sec. 37 transfers the responsibility of reporting circuit breaker credits from the county auditor to the DLGF and the DLGF is to post the report on its web site.



New Legislation

- **HEA 1072**
 - Sec. 41 amends IC 6-1.1-41-3 effective July 1, 2012 to require units that establish or modify a rate to a cumulative fund in a public meeting to publish the notice of adoption in accordance with IC 5-3-1 in a manner prescribed by the DLGF. After the objection period, the unit then submits to DLGF with auditor's certificate of no objection.
 - Sec. 70 amends IC 6-3.5-1.1-10 changing the distribution of CAGIT from semi-annual to monthly.



2012-2013 Budget Calendar

	<i>Key Dates to Remember</i>
• June 30	First 6 months actual results available
August 1	Deadline to submit Cum Fund proposal to DLGF
August 1	Auditor certifies estimated 2013 Net AV's
August 31	Last day to submit 2013 Budget to appropriate fiscal body for review and recommendation (if needed)
Sept 13	Last day for 1 st budget publication
Sept 20	Last day for 2 nd budget publication
Oct 2	Fiscal body completes review
Oct 19	Last day to file excessive levy appeals
Oct 21	Last day to hold public hearing for 2013 Budget
Nov 1	Deadline for fiscal body to adopt 2013 Budget
Feb 15	Deadline for DLGF to certify Budget Orders



2013 Budget Outlook

- **Reassessment Nearly Completed**
 - Reassessment is on schedule
 - Remember: Reassessment is revenue neutral
- **Property tax trends**
 - Conservative estimates for AV's are recommended
 - Trending may prevent wide fluctuations in AV's from Reassessment
- **Local Option Income Tax Distributions**
 - Corrected distributions for COIT, CAGIT, and CEDIT
 - CAGIT now distributed monthly



2013 Budget Outlook

- **Levy Excess Fund**
 - Used to reduce ensuing years levy
 - Utilize when you collect more than 100% of CY certified levy
 - Also, deposit surplus CAGIT PTRC distribution
- **June 30 – 1st half tax distribution should be on time**
- **Budget Workshops in July-August**
 - Contact your field representative for schedule
 - Goal is to leave workshop with budget advertisement



2013 Budget Workshop

- **Information to bring to Workshop:**
 - Completed Form 1's for each fund
 - Ledgers which include June 30 fund balances for each appropriated fund
 - Planned meeting dates for the fiscal body to conduct the public hearing and adoption meetings
 - Planned dates for submitting the budget to the appropriate fiscal body for the budget recommendation (if applicable)
 - Copies of additional appropriations filed with DLGF in 2012
 - List of encumbrances carried forward from 2011
 - Debt service worksheets and amortization schedules
 - Form 22's from the county auditor
 - Contact information (name, address, email, phone, etc.)



Gateway Budget Forms and Debt

- **Budget Forms**

- Design upgrades and policy changes for 2013
- Two new forms in Gateway, two more on the way

- **Debt Management**

- Statutory deadline of March 1 has passed
- Still working with units to submit/correct debt reports
- New debts should be reported as they occur



Gateway – Budget Forms

- **2013 Budget Forms launched April 2**
 - Users can log in to both Live and Demo sites and begin prepping their units
 - Upload capability will launch in mid May
 - Enhanced printing capability will arrive early June
 - Don't know your username or password? Send an email to gateway@dlgf.in.gov.



Gateway – Policy Changes

- **Form 144:** No longer in Gateway
 - Follow SBOA manual for salary ordinance forms and procedures
- **Form 3:** Submit at same time form is given to newspaper
 - Allows us to place this time-sensitive information on the Gateway public access site







Gateway – Policy Changes cont.

- **Revenue/Receipt Codes: New DLGF-SBOA List**
 - Consistent categorization and grouping as Annual Financial Report
 - Shorter, more manageable list
 - [Code list and crosswalk](#) available on website
- **Proof of Publication/Signed Form 4:**
Upload through Gateway required
 - Last year DLGF accepted through fax and mail too
 - Officials without scanners may turn to libraries for assistance



Gateway – Information Pop-Ups

- Throughout website, hover over the **blue “i” icons** to get more information about budget forms or website functionality.
- Example on Form 4B:**

Funds Required For Expenses To December 31st Of Incoming Year	Published Amount
1. Total budget estimate for incoming year 	<input type="text"/>
2. Necessary expenditures, July 1 to December 31 of present year, appropriation unexpended 	<input type="text"/>
3. Additional appropriation necessary to be made July 1 to December 31 of present year 	\$ <input type="text"/>
4. Outstanding temporary loans: a). To be paid not included in lines 2 or 3 	\$ <input type="text"/>

This is the total budget for the upcoming budget year.
When using the "fill from other forms" button, the data are drawn from the Form 1.



Gateway – Customize Revenue

- Under “Customize Unit” select “Customize Revenue”
 - Set up revenue sources from drop-down menus
 - Link revenues to specific funds
 - Only revenues relevant to your unit type will appear as options

Add Revenue Code to Selected Category Tab

1. Select which type of Revenue Code to add to the selected category:

☒ Standard Revenue Code ☐ Custom Revenue Code

2. Select Revenue Code from list:

R103 - County Economic Development Income Tax (CEDIT) ▼

3. Associate the selected Revenue Code with available funds:

☐ Check/Uncheck All

☐ 0061 - RAINY DAY

☐ 0101 - GENERAL

☐ 0123 - 2006 REASSESSMENT

☐ 0124 - 2015 REASSESSMENT

☐ 0700 - HIGHWAY

Cancel Update Record



Gateway – Customize Revenue cont.

- **Once revenue is customized, Form 2 is ready for entry**
 - Revenue/receipt codes, names already populated
 - Only need to enter amounts

- **Getting Started:**
 - Any revenue included on Form 2 last year was rolled into “Customize Revenue” EXCEPT those with multiple replacement options on the new code list and those entered with missing or incorrect revenue codes
 - Units should review and refine pre-populated codes



Gateway – Fund/Dept. Selection

- In 2012, **Forms 1, 2, 4B** guided users through “selection screens” to pick funds and departments. **Form 4A** had users pick funds and departments from drop-down menus on the same screen.
- In 2013, **all forms** will use drop-down menus for fund and department selection.

Prescribed by Department of Local Government Finance
Approved by State Board of Accounts

Budget Form No. 1

BUDGET ESTIMATE FOR

Select Fund:

0702 - HIGHWAY

Select Department:

0530 HIGHWAY ADMINISTRATION
0530 HIGHWAY ADMINISTRATION
0531 MAINTENANCE & REPAIR
0533 GENERAL & UNDISTRIBUTED EXPENSE

Personal Services Supplies Services And Charges Capital Outlays



Gateway – Forms 1 and 2

- **Now use a common template**
 - Unit type/fund specific line items and categories removed from Form 1
 - Mostly affects townships, but also libraries
- **New look and feel**
 - Easier data entry
 - Resolves issues with Internet Explorer, time lags



Gateway – Forms 1 and 2 cont.

- **More convenient printing** (coming soon)
 - “Printer-friendly” versions like other 2012 forms
 - Will only print line items you enter – no blank spaces, fewer pages
 - Can be easily saved on a computer and emailed
- **Form 1 line item codes and descriptions** entered in 2012 have rolled to 2013.
- **Form 2 revenue/receipt codes and descriptions** have rolled to “Customize Revenue” in 2013.



Gateway – Form 1 Snapshot

Gateway
for government units

An Information for Indiana Data Site

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Department of
Local Government Finance

[Select Unit](#) > [Unit Main Menu](#) > [Budget Form Menu](#) > **Form 1**

Selected Year: 2013 | Selected Unit: Perry County - 0179 Tell City Public Library, Perry Co.

Full print version of Form 1 coming soon

Prescribed by Department of Local Government Finance
Approved by State Board of Accounts

Budget Form No. 1

BUDGET ESTIMATE FOR

Select Fund:

0101 - GENERAL

Select Department:

0000 NO DEPARTMENT

Select Category Tab

		Personal Services	Supplies	Services And Charges	Capital Outlays
Delete	Sub-Category	Line Item Code	Description	Published Amount	Adopted Amount
✗	Salaries and Wages		Salary of Librarian	\$ 30,000	\$ 30,000
+ ADD	Salaries And Wages			\$	\$
TOTALS BY CATEGORY				Total: \$ 30,000	Total: \$ 30,000
TOTALS BY FUND				Total: \$ 30,000	Total: \$ 30,000
TOTALS BY UNIT				Total: \$ 30,000	Total: \$ 30,000
Form values saved at 01:33 PM and 39 seconds.					
SAVE					



Gateway – Form 2 Snapshot

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Department of
Local Government Finance

[Select Unit](#) > [Unit Main Menu](#) > [Budget Form Menu](#) > **Form 2**

Selected Year: 2013 | Selected Unit: Perry County - 0179 Tell City Public Library, Perry Co.

Full print version of Form 2 coming soon

Prescribed by Department of Local Government Finance
Approved by State Board of Accounts

Budget Form No. 2

**ESTIMATE OF MISCELLANEOUS REVENUES
FROM SOURCES OTHER THAN GENERAL PROPERTY TAXES
FOR USE IN PREPARATION OF ESTIMATE OF FUNDS TO BE RAISED, YEAR 2013**

Select Fund:

0101 - GENERAL

Select Category Tab

		Taxes And Intergovernmental	Licenses And Permits	Charges For Services	Fines, Fees And Forfeitures	Utility Penalties	Other Receipts
Revenue Code i	Description	July 1 to Dec 31, 2012 i		Jan 1 to Dec 31, 2013 i			
R123	County Adjusted Gross Income Tax (CAGIT) Property Tax Replacement Credit	\$	<input type="text"/>		\$	<input type="text"/>	
TOTALS BY CATEGORY		Total: \$ 0		Total: \$ 0			
TOTALS BY FUND		Total: \$ 0		Total: \$ 0			
TOTALS BY UNIT		Total: \$ 0		Total: \$ 0			



Gateway – Form 3 Upgrades

- **Current year levy** now pre-populated correctly for cross-county units
- “Fill” from other forms **optional**, user can now edit/type in values
- **Ability to specify an adopting body** different from the that of the unit (e.g. solid waste mgmt district adopted by county council)



Gateway – Form 4 Upgrades

- **Ability to directly enter the total budget, tax rate, and tax levy.** Option still exists to pull from other forms, but doesn't occur automatically.
- **User must enter total budget, tax rate, and levy before printing form.** Additional warnings added for invalid forms.

Input Paragraph Values

Total Budget		Current total budget from Form 4a: \$ 200,000
\$	<input type="text"/>	
Total Max. Levy		Current total levy from Form 4b: \$ 200,000
\$	<input type="text"/>	
Total Tax Rate		Current total tax rate from Form 4b: 0.0010
	<input type="text"/>	

[Click to fill or update values above from other form values at right](#)

Date of Adoption

Name of Adopting Body

Select Type of Fiscal Body




Gateway – Signature Panel

- **Only one signature panel per set of forms.** Will not need to sign each fund and department specific form.
- **Automated PIN checking** – error will occur if user enters incorrect PIN
- **Date is automatically inserted** when user clicks “Sign and Date Form”

Form Signature


NAME

TITLE

SIGNATURE/PIN
 

DATE

Form signature values saved at 03:50 PM and 14 seconds.

 **SIGN AND DATE FORM**

I hereby acknowledge that the submission of this document through the Gateway password and PIN system constitutes an "electronic signature" as defined in IC 5-24-2-2. This submission is intended to, and hereby does, constitute authentication and approval of the submitted document as required by the Indiana Code. I understand that this electronic signature takes the place of my handwritten signature and accomplishes the same purposes as would my handwritten signature in the same circumstance. I further acknowledge that this electronic signature has the same force and effect as my handwritten signature and can and will be used for all lawful purposes. I affirm that I have the real and apparent authority to electronically sign and submit this document on behalf of the unit.




Gateway – Validation / “Ready to Submit”


- **“Ready to Submit” button is now a checkbox**
 - Must be checked before form submissions can occur
 - May not be checked before certain form requirements (i.e. validation) are met

 **Not Ready To Submit** 

You will be able to mark this form as 'Ready to Submit' once amounts have been entered in both 'Published' and 'Adopted' columns and the form has been signed with a valid four-digit PIN.

☐ **Ready to Submit** 

This Form will still be editable after checking this box. The 'Ready to Submit' option allows a form to be set visibly complete throughout the application and to be officially submitted to DLGF from the Budget Form Menu. Only Submitting the form to DLGF from the Budget Form Menu will turn off the editing function of the form.

☒ **Ready to Submit** 

This Form will still be editable after checking this box. The 'Ready to Submit' option allows a form to be set visibly complete throughout the application and to be officially submitted to DLGF from the Budget Form Menu. Only Submitting the form to DLGF from the Budget Form Menu will turn off the editing function of the form.



Gateway – Validation / “Ready to Submit” cont.

- **Validation varies from form to form**
 - At least one value entered and saved in each column (Form 1, 2, 4A)
 - Sum of lines 1-10 are non-zero in both columns for all non-home-ruled funds (Form 4B)
 - All paragraph values entered (Form 3) and at least one board member listed (Form 4)
 - All forms must be signed using a valid PIN and dated (except Form 4)
- If validation is met but “Ready to Submit” cannot be checked, **try refreshing the form**



Gateway – New Budget Forms

- **Current Year Financial Worksheet**
 - Formerly known as the Line 2 Worksheet
 - Data flows into Form 4B

- **Debt Worksheet**
 - Imports data from Gateway Debt Management
 - Debts need to be entered in Debt Management first
 - “Customize Debts” section appears under “Customize Units, links debts to debt service funds

- **Appeals and Additional Appropriations**
 - Currently in development
 - Expected to launch this summer



Gateway — Current Year Financial Worksheet

Prescribed by Department of Local Government Finance

CURRENT YEAR FINANCIAL WORKSHEET

(Formerly Line 2 Worksheet)

Selected Year: 2013

Selected County: Perry County

Selected Unit: Tell City Public Library

Select Fund:

0101 - GENERAL

(This form is to be prepared for all funds for which a property tax levy will be requested on the Form 4B.)

Line 2

APPROPRIATIONS

1. Current Year Approved Budget		\$
2. Encumbrances Brought Forward	\$	
3. Additional Appropriations (January to June)	\$	
4. Other Non-Appropriated Obligations	\$	
5. Total Approved Appropriations		\$

DISBURSEMENTS

6. January through June Current Year Disbursements	\$	
7. Appropriation Balance		\$
8. Reductions July through December	\$	
9. Estimated Current Year Expenditures July through December		\$

Line 3

10. Proposed/Approved Additional Appropriations for July through Dec. of Current Year

Line 4A

11. Levy excess not transferred prior to June 30	\$	
12. Temporary Loans outstanding as of June 30	\$	
What fund loaned the cash on Line 12		
13. Temporary loans not included in Lines 2 or 3		\$

Line 4B


14. Temp loans to be repaid in the first six months of ensuing year	\$	
What fund loaned the cash on Line 14		

Line 6


15. June 30 Cash Balance, including investments	\$	
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Gateway – Debt Worksheet



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Department of
Local Government Finance

[Select Unit](#) > [Unit Main Menu](#) > [Budget Form Menu](#) > **Debt Worksheet**

Selected Year: 2013 | Selected Unit: Perry County - 0179 Tell City Public Library, Perry Co.

Prescribed by Department of Local Government Finance

DEBT WORKSHEET

Selected Year: 2013

Selected County: Perry County

Selected Unit: Tell City Public Library

Select Fund:

0182 - BOND #2

(This form is to be prepared for each debt service fund that requires either a tax rate or an appropriation. Debt service funds designated by an "8" in the third digit of the fund code.)

Name of Issue	Line 2 Due	Line 2 Amount	Line 1 Due	Line 1 Amount	Line 11 Due	Line 11 Amount
Anticipated Debt Service		\$ 0		\$ 0		\$ 0
TOTALS BY FUND		\$ 0		\$ 0		\$ 0
TOTALS BY UNIT		\$ 0		\$ 0		\$ 0



Gateway – Debt Worksheet

Date	Period Total	Trustee Fee	Lease Pmts.	Federal Tax Crdts.	Total	Line 2 07/01/2012 to 12/31/2012	Line 1 01/01/2013 to 12/31/2013	Line 11 01/01/2014 to 06/30/2014
7/01/2007	54,807				54,807	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1/01/2008	58,010				58,010	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7/01/2008	57,260				57,260	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1/01/2009	56,510				56,510	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7/01/2009	60,760				60,760	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1/01/2010	54,916				54,916	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7/01/2010	59,166				59,166	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1/01/2011	58,323				58,323	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7/01/2011	57,468				57,468	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1/01/2012	61,613				61,613	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7/01/2012	60,650				60,650	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1/01/2013	59,688				59,688	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7/01/2013	587,000				587,000	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
1/01/2014	57,713				57,713	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
7/01/2014	56,713				56,713	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
1/01/2015	60,713				60,713	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7/01/2015	59,599				59,599	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1/01/2016	58,485				58,485	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7/01/2016	57,358				57,358	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1/01/2017	61,230				61,230	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
TOTALS BY DEBT						\$ 59,688	\$ 644,713	\$ 56,713
TOTALS BY FUND						\$ 59,688	\$ 644,713	\$ 56,713
TOTALS BY UNIT						\$ 59,688	\$ 644,713	\$ 56,713



Gateway – Debt Management

- **Updated version of Debt Management will be launched this summer.**
- **More work needs to be done to make debt reports accurate. Common mistakes have been discovered:**
 - If lease payments are made, debt should be classified as a “Lease” and not a “Bond” or some other kind of debt.
 - All debts should have “Period Total” column completed.
 - Leases should have “Lease Payments” column completed.



Resources

Budget

- Budget Manual -
http://www.in.gov/dlgf/files/2012_Budget_Manual.pdf
- Budget Memos and Presentations -
<http://www.in.gov/dlgf/2444.htm>
- County Specific Information -
<http://www.in.gov/dlgf/2339.htm>

Gateway

- Training materials, memos, tips, forms –
<http://www.in.gov/dlgf/8918.htm>
- Training Calendar –
<http://www.in.gov/dlgf/8944.htm>
- Questions? gateway@dlgf.in.gov



Contact the Department

- Dan Jones, Asst. Director, Budget Div.
- Telephone: 317.232.0651
- Fax: 317.232.8779
- E-mail: djones@dlgf.in.gov
- Colby Shank, Project Coordinator
- Telephone: 317.234.4480
- E-mail: cshank@dlgf.in.gov
- Web site: www.in.gov/dlgf
- “Contact Us”: www.in.gov/dlgf/2338.htm.